

## **EXHIBIT M**

**ABC / Amega INC****American Bureau  
of Collections**

JUNE 1, 2007

ACCOUNTS PAYABLE            EC442888  
JC DENIRO & ASSOCIATES  
CHRISTINE VEGA, A/P MGR  
174-A NINTH AVE  
NEW YORK NY 10011

REFER TO OUR FILE #...059EC442888  
RE: ACCOUNT # NY@145218  
STAPLES BUS ADVANTAGE/INTERNAL  
500 STAPLES DR  
FRAMINGHAM MA 01701

PRINCIPAL PLACED:            \$5,864.58  
PRINCIPAL BALANCE:            \$5,864.58  
INTEREST:                    \$175.94

DEAR SIR

This is to inform you that you have 10 days from the date of this letter to remit the amount of \$5864.58 representing the amount past due to the creditor referenced above.

Should your payment not be received within the allotted time, the American Bureau of Collections, Inc will proceed with regular collection efforts.

SINCERELY YOURS,

AMERICAN BUREAU OF COLLECTIONS, INC.  
1100 MAIN ST.  
BUFFALO, NY 14209

\*\*\* TO ASSURE PROPER CREDIT, PUT OUR FILE NUMBER ON ALL CORRESPONDENCE

*Receivable Solutions, Anywhere You Need Us**Headquarters*

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